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No. 346

In the Supreme Court of the United States

OCTOBER TERM, 1940

JEREMIAH D. MAGUIRE AND RUTH S. MAGUIRE,
PETITIONERS

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH CIRCUIT

MEMORANDUM FOR THE RESPONDENT

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The Government believes the decision below to be correct but does not oppose the granting of a writ of certiorari because of the conflict between the decision below and that of the Circuit Court of Appeals for the Second Circuit in *Commissioner* v. *Gambrill,* 112 F. (2d) 530,[1] in which the Government is petitioning for certiorari. The decision

[1] Reported together with *Commissioner* v. *Gambrill* are three other cases in which the Government is likewise petitioning for certiorari. *Commissioner* v. *Campbell; Commissioner* v. *Knox;* and *Commissioner* v. *Rogers.*

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below also conflicts with that of the Circuit Court of Appeals for the First Circuit in *Commissioner* v. *Libbey*, 100 F. (2d) 458.

Respectfully submitted.

FRANCIS BIDDLE,
Solicitor General.

SEPTEMBER 1940.

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